Rescission Example - Using P.L. 107-206

The following is a basic workflow to illustrate how unobligated amounts at the various budget levels are to be withdrawn to correctly record a \$2000 rescission.

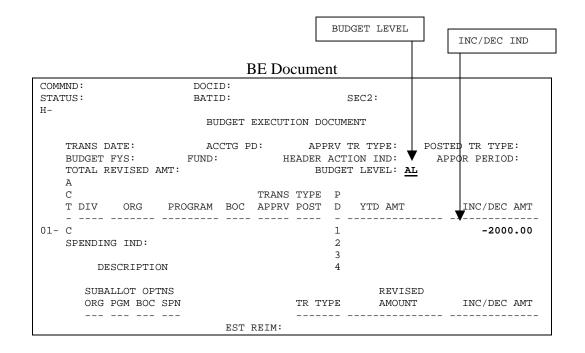


Remember: If unobligated amounts are to be rescinded, they must be withdrawn consecutively, beginning with the lowest budget level (4610), to the next highest budget level in the budget chain until they are classified as Unapportioned Authority (4450).

Withdraw unobligated authority in SGL account 4610 (Allotments-Realized Resources) and optional Suballocation and Allocation levels. This is accomplished by processing a Budget Execution (BE) document, with:

- Budget Level AL for Allotment, SL for Suballocation, and AC for Allocation
- Appropriate budget dimensions and transaction types
- Negative amount in the Inc/Dec Amt field for apportionment period 1

STEP 1
Withdraw funds
from the
allotment and
optional
intermediary
budget levels



Rescission Example (Continued)

STEP 2
Withdraw funds
from
apportionment

budget level

At this point, the unobligated authority should be in the SGL account 4510 (Apportionment). To withdraw funds at this level, process the bottom half of an AA document, using appropriate budget dimensions and the **PN** transaction type.

Note: A negative amount is entered in the APPOR INC/DEC AMT field for apportionment period 1. Negative amounts are entered with a minus (-) sign preceding the amount.

AA Document

```
COMMND:
                       DOCID:
STATUS:
                       BATID:
                 APPROPRIATION AND APPORTIONMENT DOCUMENT
TRANS DATE:
                     ACCTG PD:
                                 FUND:
ACTION:
              BUDGET FYS:
                                               TOT APPOR AMT:
                                              TOT APPOR FTES:
              TR TYPE REVISED AMOUNT INC/DEC AMOUNT
      APPROP:
                                                          IND:
 EST REIMBUR:
                                                       OPTION:
 EST RECOVER:
    STAT RES:
   APPR FTES:
 APPORTIONMENT PD 1-4 TRANS TYPE: PN APPORTIONMENT DEFERRED TRANS TYPE:
APPOR PERIOD PENDING APPOR AMT APPOR INC/DEC AMT APPOR FTES FTE INC/DEC
                               _____
                                   -2000.00
     1
     2
     3
     4
  DEFERRED
```

STEP 3
Process PA
document to
approve/post
apportionment
withdrawal

Subsequently, a PA document must be processed approving and posting the apportionment, with:

- DOC ACTION of "1"
- Appropriate budget dimensions and transaction types
- Apportionment period

PA Document

```
COMMND:
                       DOCTD:
STATUS: ACCPT
                                               SEC2:
                       BATID:
                        APPORTIONMENT APPROVAL DOCUMENT
           TRANS DATE:
                                                 ACCTG PD: 02 08
      DOC ACTION: 1
                     (1 - APPROVE PENDING AMOUNTS
                                                              POST IND: Y
                       (2 - REJECT AND CLEAR PENDING AMOUNTS)
        BUDGET FYS: 07
                                      TRANS TYPES - PERIOD 1-4 DEFERRED
              FUND: RESC
      APPOR PERIOD: 1
                                        APPROVED:
                                                     ΑP
      TOTAL AMOUNT:
                                          POSTED:
                                                     01
```

Rescission Example (Continued)

STEP 4
Determine the
applicable
Transaction
Type

Enacted rescissions and reductions pursuant to Public Law are distinguished by the Transaction Types on the AA document:

- Current Year Permanent Rescission against a General Fund Trans Type RC
- Prior Year Permanent Rescission against a General Fund Trans Type R1
- Current Year Permanent Rescission against a Special/Trust Trans
 Type R7
- Prior Year Permanent Rescission against a Special/Trust Trans Type R8
- Current Year Temporary Rescission against a Special/Trust Trans Type R5
- Prior Year Temporary Permanent Rescission against a Special/Trust – Trans Type R6

Below is an example of the AA document screen, showing reduction pursuant to P.L. 107-206.

STEP 5 Withdraw funds from the appropriation budget level

AA Document

